

APPENDIX I: Quick Reference List to UFA Chart of Account Codes

Effective July 1, 2004

Update: January 2005

FUND DIMENSION

Governmentwide

- 01 Governmentwide Statements - Governmental Activities
- 02 Governmentwide Statements - Business-Type Activities
- 08 Governmental Long-term Assets Summary Accounts
- 09 Governmental Long-term Liabilities/Debt Summary Accounts

Governmental:

- 10 General Fund (IC 298A.2)
- 20 Special Revenue Funds
 - 21 Student Activity Fund (IC 298A.8)
 - 22 Management Levy Fund (IC 298A.3)
 - 23 Physical Plant & Equipment Levy (PEEL) Fund (IC 298A.4)
 - 24 Public Education and Recreation Levy (PERL) Fund (IC 298A.6)
 - 25 AEA Special Education Instruction Fund (IC 273.9(2))
 - 26 AEA Juvenile Home Fund (IC 282.30)
 - 27 District or AEA Support Trust Funds (Trust Funds that benefit the Agency)
 - 28 Schoolhouse 67.5 Cent Levy Fund (IC 298A.5)
 - 29 Library Levy Fund (IC 298A.7) or other Special Revenue Fund
- 30 Capital Projects Funds (IC 298A.9)
 - Capital Projects from Bonds
 - 31
 - 32
 - Capital Projects from Sources Other than Bonds
 - 33 Local Option Sales and Services Tax Fund (IC chapter 422E)
 - 34
 - 35
 - 36
 - 37
 - 38
 - 39
- 40 Debt Service Fund (IC 298A.10)
- 50 Permanent Funds (GASB Statement 34) (2)
 - 51
 - 52
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 - 54
 - 55
 - 56
 - 57
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Proprietary:

- 60 Enterprise Funds
 - 61 School Nutrition Fund (IC 298A.11)
 - 62 Child Care Fund (IC 298A.12) & Before and After School Programs
 - 63 Regular Education Preschool
 - 64 Student Construction
- Use 65-67 for Community Service Enterprises; These are activities provided by the district for A fee to the general community or segment of the community that are not in the PERL Fund. Examples are public libraries, community pool, community wellness center, community or

Adult Education, etc.

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Use 68-69 for Enterprises that support the school program. Examples would be a student farm, Greenhouse, COOP purchasing, school stores, major resale activity, etc.

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69	

70	Internal Service Funds
71	Self-Insurance Fund
72	Flex-Benefits (Cafeteria) Plan Fund
73	Print Shop
74	
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76	
77	
78	
79	

Fiduciary:

80	Trust Funds (IC 298A.13)
	Private-Purpose Trust Funds
81	Scholarship Trust Funds
82	
83	
84	
	Pension Trust Funds
85	
86	
	Investment Trust Funds
87	
88	
89	
90	Agency Funds
91	
92	
93	
94	

BALANCE SHEET ACCOUNT DIMENSION

Assets and Other Debits

100	Current assets
100	Cash
101	Cash in bank
102	Cash on hand
103	Petty cash
104	Change cash
105	Cash with fiscal agents
110	Investments
111	Investments
112	Unamortized premiums on investments
113	Unamortized discounts on investments (credit)
114	Interest receivable on investments
115	Accrued interest on investments purchased
120	Taxes Receivable
121	Taxes receivable
122	Allowance for uncollectible taxes (credit)
123	Succeeding-year property tax receivable
130	Interfund Receivables
131	Interfund loans receivable
132	Interfund accounts receivable
140	Intergovernmental Receivables
141	Intergovernmental accounts receivable other than state aid
142	State Aid receivable
143	Mobile home taxes receivable
150	Other Receivables
151	Loans receivable
152	Allowance for uncollectible loans (credit)
153	Other accounts receivable
154	Allowance for uncollectible accounts receivable (credit)
160	
170	Inventories
171	Inventories for consumption
172	Inventories for resale
178	Purchased food & Commodities inventory
180	Prepaid Expenses
181	Prepaid expenses
190	Other current assets
191	Deposits
192	Deferred Expenditures/Expenses
193	Capitalized Bonds and Other Debt Issuance Costs
194	Premium and Discounts on Issuance of Bonds
195	Unamortized Discount on Iowa School Cash Anticipation Program (ISCAP) Warrants Issued
196	
197	Restricted Asset: ISCAP Investment
198	ISCAP Accrued Interest Receivable
199	Other current assets
200	Capital Assets
210	Land and Land Improvements
211	Land and Land Improvements
220	Site Improvements
221	Site improvements
222	Accumulated depreciation on site improvements
230	Buildings and Building Improvements
231	Buildings and building improvements
232	Accumulated depreciation on buildings and building improvements
240	Machinery and Equipment
241	Machinery and equipment

242	Accumulated depreciation on machinery and equipment
250	Works of Art and Historical Treasures
251	Works of Art and Historical Treasures
252	Accumulated Depreciation on Works of Art and Historical Treasures
260	Infrastructure
261	Infrastructure
262	Accumulated depreciation on infrastructure
270	Construction in Progress
271	Construction in progress
300	Other Debits used only with Fund 09
301	
302	
303	Amount available for retirement of governmental long-term debt
304	Amount to be provided for retirement of governmental long-term debt
400	Current liabilities
400	Interfund Payables
401	Interfund loans payable
402	Interfund accounts payable
410	Intergovernmental Payables
411	Intergovernmental accounts payable
420	Other Payables
421	Accounts payable
422	Judgments payable
423	Warrants payable
424	Bank overdrafts (excess of warrants issued over bank balance)
425	ISCAP drawdown
430	Contracts Payable
431	Contracts payable
432	Construction contracts payable—retainage
433	Construction contracts payable
440	Bonds Payable
441	Matured bonds payable
442	Bonds payable—current
443	Unamortized premiums on issuance of bonds
450	Loans Payable
451	Loans payable
452	Lease obligations—current
455	Interest payable
460	Accrued Expenses
461	Accrued salaries and benefits
470	Deductions and Withholdings Payable
471	Payroll deductions and withholdings
472	Compensated absences—current
473	Accrued annual requirement contribution liability
480	Deferred Revenues
481	Deferred revenues (except for succeeding-year property taxes receivable)
482	Deferred revenues for succeeding-year property taxes receivable
490	Other Current Liabilities
491	Deposits payable
492	
493	
494	
495	
496	Unamortized premium on ISCAP warrants issued
497	Remainder of ISCAP warrants payable
498	ISCAP Accrued Interest Payable
499	Other current liabilities

500	Long-term liabilities
510	Bonds Payable
511	General Obligation Bonds payable
512	Revenue Bonds Payable
513	Accreted Interest
514	Unamortized gains/losses on debt refunding
520	Loans Payable
521	Loans payable from General Fund resources
522	Loan payable from Voter-Approved PPEL/Schoolhouse Fund resources
530	Capital Lease & Construction Contract Obligations
531	Capital lease obligations
532	
533	
534	
535	Construction contract obligations
540	
550	Compensated Absences & Special Termination Benefits
551	Compensated absences
552	
553	Special termination benefits
560	Arbitrage Rebate Liability
561	Arbitrage rebate liability
570	
580	
590	Other Long-Term Liabilities
591	
592	
593	
594	
595	
600	Other Credits Used Only with Fund 08
610	Investment in governmental fixed assets before depreciation
700	Fund Equity
710	Reserved fund balance
711	Reserve for inventories
712	Reserve for prepaid expenses
713	Reserve for encumbrances
714	Reserve for Media Materials (AEA only)
715	Reserve for Special Education Support Services (AEA only)
716	Reserve for Revenue Bonds (LOSST Capital Projects Fund only)
717	Reserve for Revenue Bonds Sinking (Debt Service Fund only)
718	Reserve for General Obligation Bonds Sinking (Debt Service Fund only)
719	Reserve for categorical aid carryover & other reserves
720	Designated fund balance
721	Designated by the board for special purposes
722	Designated by the board for cash flow
723	
724	
725	
726	
727	
728	Designated by the board for Special Education Support Services (AEA only)
729	Other Designated fund balance
730	Unreserved fund balance
738	Special Education Support Services
739	Other Unreserved fund balance
740	Investments in Capital Assets, Net of Related Debt
750	Restricted net assets (Used with Proprietary Funds Only)
760	Unrestricted net assets (Used with Proprietary Funds Only)

SOURCE DIMENSION

Abbreviations:

IC means Iowa Code

IAC means Iowa Administrative Code (Rules)

CFDA means Catalog of Federal Domestic Assistance

1000	Revenue from local sources
1100	Taxes levied/assessed by the LEA
1110	Ad valorem (Property) taxes
1111	Regular taxes
1112	Cash Reserve taxes (IC 298.10)
1113	
1114	Instructional Support taxes (IC 257.18)
1115	Educational Improvement taxes (IC 257.29)
1116	
1117	
1118	
1119	
1120	Sales and use taxes
1121	Local Option Sales and Services Tax (IC chapter 422E) (Capital Projects Fund only)
	Use 1122-1129 for additional counties' LOSST if uses on the ballot or revenue purpose statement are different.
1130	Income taxes
1131	
1132	
1133	
1134	Instructional Support surtax (IC 257.18, 257.19)
1135	Educational Improvement surtax (IC 257.29)
1136	VPPEL surtax (IC 298.2)
1137	
1138	
1139	
	1140 Penalties and interest on taxes
	1170 Excise Taxes
1171	Utility Excise Replacement Tax (IC 437A.8)
	1190 Other taxes
1191	Mobile Home tax (IC 435.25)
1200	Tax revenues from local governmental units other than LEA's (None in Iowa)
	1210 Ad valorem taxes
	1220 Sales and use taxes
	1230 Income taxes
	1240 Penalties and interest on taxes
	1280 Revenue in lieu of taxes
	1290 Other taxes
1300	Tuition
	1310 Tuition from individuals
1311	Tuition from individuals, regular education programs
1312	Tuition from individuals, special education programs
1313	Tuition from individuals, driver education programs
1314	
1315	
1316	
1317	
1318	
1319	
	1320 Tuition from other Government Sources (LEA/AEA) within the State
1321	Regular Program, not Shared or Open Enrolled
1322	Special Education Program, not Open Enrolled
1323	Open Enrollment, Regular program (IC 282.18)
1324	Open Enrollment, Special Ed. program (IC 282.18)

1325	Sharing arrangements & contracts, Regular program
1326	
1327	
1328	
1329	
1330	Tuition from Government Sources outside the State
1331	Tuition from LEAs or government source outside the State, Regular Education
1332	Tuition from LEAs or government source outside the State, Special Education
1340	Tuition from private sources other than individuals
1341	Tuition from private sources other than individuals, Regular Education program
1342	Tuition from private sources other than individuals, Special Education program
1350	Tuition from other districts for voucher program students (not in Iowa)
1360	Tuition from summer school (IC 282.6)
1361	Tuition from summer school, Regular Education program
1362	Tuition from summer school, Special education program
1363	Tuition from summer school, Driver Education program
1370	Tuition for Adult and Continuing Education (IC 282.6)
1371	Tuition from Adult and Continuing Education
1372	Tuition from inservice training
1380	
1390	
1400	Transportation fees
1410	Transportation fees from individuals
1411	Regular Program, Public students
1412	Special Education Program, Public Students
1413	Regular Program, Nonpublic Students
1414	Special Education Program, Nonpublic Students
1415	Activities and athletic trips
1416	
1417	
1418	
1419	
1420	Transportation fees from other Government Sources (LEA/AEA) within the State
1421	Regular program, not shared or open enrolled
1422	Special education program, not shared or open enrolled
1423	Open Enrollment, regular program
1424	Open Enrollment, special education program
1425	Sharing arrangement & contracts
1426	
1427	
1428	
1429	
1430	Transportation fees from other Government Sources outside the State
1431	Transportation fees from LEAs or government source outside the State, Regular education
1432	Transportation fees from LEAs or government source outside the state, Special Education
1440	Transportation fees from private sources other than individuals
1441	Transportation fees from private sources other than individuals, regular education program
1442	Transportation fees from private sources other than individuals, special education program
1450	
1460	Summer School Program Transportation
1461	Summer school program transportation, regular education
1462	Summer school program transportation, special education
1470	
1480	
1490	
1500	Investment Income
1510	Interest on investments (IC 12C.7, 12C.14)
1520	Dividends on investments (Not in Iowa)
1530	Net Increases in the Fair Value of Investments
1531	Realized gains on Investments
1532	Unrealized gains on Investments
1540	Investment income from real property (Not in Iowa)

1600	Food services (IC chapter 283A)
1610	Daily sales—reimbursable programs
1611	Daily sales—school lunch program
1612	Daily sales—school breakfast program
1613	Daily sales-special milk program
1614	Daily sales – after school program
1620	Daily sales—non-reimbursable programs
1621	Ala carte sales
1622	Adult lunch sales
1623	Adult breakfast sales
1624	Adult milk sales
1625	Adult snack sales
1626	Second Type A Student lunch sales
1627	
1628	
1629	
1630	Special food functions/Institutional Income
1631	Food served or sold to students & staff
1632	Food served or sold to general public
1650	Daily sales--Summer Food Programs
1651	Summer Lunch Program
1652	Summer Breakfast Program
1653	Summer Milk Program
1654	
1655	Summer Ala Carte Sales
1656	Adult Summer Lunch Sales
1657	Adult Summer Breakfast Sales
1658	Adult Summer Milk Sales
1659	
1700	District student activities (IAC 281-12.6)
1710	Admissions
1720	Bookstore sales
1730	Student organization membership dues and fees
1740	Fees
1741	School fee charged to students for eye protection equipment
1742	School fee charged to students for ear protection equipment
1743	School fee charged to students for school supplies
1750	Revenue from enterprise activities
1751	Student Construction
1752	School Farm/greenhouse
1753	COOP purchasing
1760	
1770	
1780	
1790	Other activity income
1800	Community services activities
1810	Community recreation, wellness center, community pool
1820	Civic Services
1830	Public Library Services
1840	Custody & child care services
1850	Welfare Services
1860	Regular Education Preschool tuition
1900	Other revenue from local sources
1910	Rentals (IC 297.22, 297.9)
1920	Contributions and donations from private sources
1921	Gaming grants (direct or indirect from nonprofit)
1922	First in the Nation in Education (FINE) (Former IC 257A.7)
1923	
1924	
1925	
1930	Gains on the sale of capital assets (Proprietary or fiduciary funds only)
1940	Textbook sales and rentals (IC chapter 301)

1941	Textbook sales, Public Students
1942	Textbook rentals, Public Students
1943	Textbook Substitute sales, Public Students
1944	Textbook substitute rentals, Public Students
1945	Penalties & Fines
1946	Textbook sales, others
1947	Textbook rentals, others
1948	Textbook substitute sales, others
1949	Textbook substitute rentals, others
1950	Miscellaneous Revenues from other LEAs/AEAs
1951	Teacher services provided other Iowa LEAs/AEAs
1952	Superintendent/chief administrator services provided other Iowa LEAs/AEAs
1953	School Building Administrative Services provided other Iowa LEAs/AEAs
1954	Business Administrative Services provided other Iowa LEAs/AEAs
1955	Nurse Services provided other Iowa LEAs/AEAs
1956	Curriculum Coordinator services provided other Iowa LEAs/AEAs
1957	Media specialist, Librarian, & Technology Coordinator services provided other Iowa LEAs/AEAs
1958	Other Sales of Services/Miscellaneous Revenues from other Iowa LEAs/AEAs
1959	Other Sales of Services/Miscellaneous Revenues from other LEAs outside the state
1960	Miscellaneous Revenues from Sales of Services to other local governmental units
1970	Operating Revenues (Proprietary Funds)
1980	Refund of Prior Year's Expenditures
1990	Other local revenues for which an account code has not been assigned by the state
1991	Sale of Materials
1998	Food Rebates and Coupon Refunding
1999	Other local revenues not assigned an account code
2000	Revenue from intermediate sources
2100	Unrestricted grants-in-aid
2200	Restricted grants-in-aid
2210	County
2211	Polk County Gaming Grant
2220	AEA
2230	City
2240	
2250	University or College
2260	Community College
2800	Revenue in lieu of taxes
2900	Revenue for/on behalf of the LEA
3000	Revenue from State sources
3100	Unrestricted grants-in-aid
3110	State Aids
3111	State Foundation Aid (IC chapter 257)
3112	Instructional Support state aid (IC 257.20)
3113	Special Education Deficit Supplemental State Aid (IC 257.31(14))
3120	State Payments in Lieu of Tuition
3121	Foster Care Claim/Juvenile Home Advance (IC 282.30, 282.31)
3122	Special Education Services for Nonpublic Students
3130	SBRC Grants in Aid
3131	Transportation Assistance (IC 257.31(17(a)))
3140	
3150	
3200	Restricted grants-in-aid
	Student Achievement and Teacher Quality Program (Teacher Comp) (IC 284)
3201	Variable Pay Program
3202	Beginning Teacher Mentoring and Induction Program
3203	Evaluator Training Program
3204	Salary Improvement Program
3205	Contracts for the Professional Development / Technical Assistance Seminars
3210	
3211	Educational excellence program - Phase I (IC 294A.6)
3212	Educational excellence program - Phase II (IC 294A.9)

3213	
3214	AEA flow through (IC 273.9)
3215	
3216	Iowa Early Intervention Block Grant (Early Intervention) (Class Size Reduction) (IC chapter 256D)
3217	Ambassador to Education (Teacher of the Year) (IC 256.45 and 294A.6)
3218	Extended School Year Grants (IC 256.22)
3219	Advancement of Women & Minorities in Administrative Positions (IC 256.23)
3220	
3221	Transportation aid for nonpublic students (IC 285.2)
3222	Textbook aid for nonpublic students (IC 301.30)
3223	
3224	Mentoring/Induction of New Teacher's Support (former program still active)
3225	Reading Recovery (IC 257B.1A(1), 294A.25)
3226	Employability Skills Assessments Reimbursements (Work Keys) (IC 256.9(43))
3227	State Decategorization Grant (D-CAT) (DHS) (IC 232.188)
3228	Juvenile Delinquency Grant (Life Skills) (DHS/Judicial System) (IC 232) (Rules 441-151)
3229	Truancy Intervention Grant / Juvenile Crime Prevention Grants (DHR) (IC 232.191)
3230	At Risk program grants (IC 279.51)
3231	Parent Education for At Risk (0-3) (IC 279.51(2)(b)(2))
3232	Child Development (3&4)
3233	Public School, Child Development (3-5) (IC 279.51(2)(b)(1))
3234	Innovative At Risk (K-3) (IC 279.51(1)(d))
3235	
3236	
3237	Family Resource
3238	At Risk 4-year-olds
3239	AEA Early Childhood Education (IC 279.51(1)(a))
3240	
3241	Iowa Child Abuse Prevention Program, (DHS) (IC 235A.1)
3242	Community Partnership (Tobacco Settlement) (DPH) (IC 12.65 and 142A)
3243	Foreign language grants
3244	Resources Enhancement and Protection Program (REAP education program grants) (IC 455A.19)
3245	Iowa conservation education grants (IC 256.34, 455A.19)
3246	Innovative Substance Abuse Prevention Grant
3247	
3248	Education Technology Assistance (IC 256.33)
3249	National Assessment of Educational Progress (NAEP) (IC 294A.25(13))
3250	School Food Service Program
3251	School lunch cash assistance (IC chapter 283A)
3252	School breakfast cash assistance (IC chapter 283A)
3260	
3261	Vocational aid (IC chapter 258)
3262	
3263	Iowa Regional High School Academies Initiative Planning Grants, (HF 2549, Section 3.16(b))
3264	Anatomical Gift Public Awareness Grant (IC142C.15)
3265	Teacher exchange program grants (IC 256.7(15))
3269	Safe Chemical Management for Schools Pilot Project (DNR-COG) (455E.11)
3270	
3271	Iowa comprehensive petroleum underground storage tank fund grant (DNR) (IC 455B.474(2)(e))
3272	Iowa disaster assistance (IC 29C.6(17))
3273	
3274	Iowa Alliance for the Arts, LACES
3275	Iowa Arts Council, Artist in the School
3276	Community Grants (DPH, DHR) (IC 232.190)
3277	Labor Management Grant (IWD) (IAC877-9.1).
3278	Career Pathways Grant (IC 256.39)
3279	Odyssey of the Mind
3280	
3281	Telecommunications Council Grants (IC 8D.13(8))
3282	Electronic data interchange (EDI) (Project Easier) (IC 294A.25(9))
3283	DOT Outdoor Classroom Grants

3284 Iowa Math and Science Coalition (IC 294A.25(14))
 3285 Geography Alliance (IC 294A.25(6))
 3286 SAFE Coalition Grant
 3287 Environment First Funds (Million More by 2004) (Keepers of the Land (1/2)) (DNR) (IC 8.57A)
 3288 Trees Forever
 3289 Earth Year 2000 grants (DNR)
 329X Reserved for Special Education Weightings
 3300
 330X Reserved for Special Education Levels
 3310
 3311 Early Childhood Programs grant (Empowerment) (DHS) (IC 71.8(3))
 3312 School Ready Children grants account (Empowerment) (IC 71.7, 71.8(2))
 3313 Community Coalition Grant (DPH) (IC 125.59)
 3320
 3321 Reserved for State Medicaid Match
 3330
 3331 Closing the Achievement Gap Grants (SF 2298, Sec 80 (14))
 3360
 3361 School Infrastructure Supplemental Amount (Local Option tax for schools)
 3700 State grants-in-aid through other Agencies
 3800 Revenue in lieu of taxes
 State Credits
 3801 Military credit (IC chapter 427)
 3802 Machinery & Equipment Replacement (M & E) (IC 427B.18)
 3810 Other
 3811 Wetlands and prairie lands revenue in lieu of taxes (IC 427.1(23))
 3812 Open space property payment in lieu of taxes (DNR) (IC 465A.4)
 3900 Revenue for/on behalf of the LEA

4000 Revenue from Federal sources

4100 Unrestricted grants-in-aid direct from the Federal Government
 4101 Impact Aid (CFDA 84.041)
 4102 _____
 4103 _____
 4104 _____
 4105 _____
 4200 Unrestricted grants-in-aid from the Federal Government through the State
 4201 Innovative Education Program Strategies (Title V (formerly Title VI), Chapter 2), (CFDA 84.298)
 4202 Innovative Education Program Strategies, Carryover
Funds become available on July 1 and are coded under 4201 for the first 15 months (July 1 to September 30 of subsequent year); if funds are not completely obligated at the end of the 15 months, they become carryover funding coded to 4202.
 4203 Flood Control Projects (CFDA 12.106)
 4204 _____
 4205 _____
 4300 Restricted grants-in-aid direct from the Federal Government
 4301 _____
 4302 Impact Aid - Facilities Maintenance, (P.L. 81-815) (CFDA 84.040)
 4303 _____
 4304 _____
 4305 _____
 4306 _____
 4307 _____
 4308 Grants for Agricultural Research, Special Research Grants (CFDA 10.200)
 4309 Secondary Agriculture Education Grants (CFDA 10.226)
 4311 Distance Learning and Telemedicine Loans and Grants (CFDA 10.855)
 4312 Community Facilities Loans and Grants (CFDA 10.766)
 4313 Promotion of the Humanities_Education Development and Demonstration (Community of Learners) (CFDA 45.162)
 4314 Junior Reserve Officer's Training Corp (ROTC) (No CFDA number and not subject to A-133)
 4315 Opportunities for Youth – Youthbuild Program (CFDA 14.243)

4316	Juvenile Mentoring Program (JUMP) (CFDA 16.726)
4317	Environmental Education Grants (CFDA 66.951)
4318	Rural Outreach – Rural Network Development Program (Rural Health Outreach Grant) (CFDA 93.912)
4319	Child Care Development Block Grants (CFDA 93.575)
4321	Head Start (CFDA 93.600)
4322	Bilingual Education Support Services (CFDA 84.194) (Del 2002B)
4323	Bilingual Education – Program Development & Implementation (CFDA 84.288) (Del 2002B)
4324	Foreign Language Assistance Grant (CFDA 84.293)
4325	Bilingual Education_Comprehensive School Grants (CFDA 84.290) (Del 2002B)
4326	Bilingual Education_Professional Development (CFDA 84.195)
4327	Indian Education – Assistance to Schools (CFDA 15.130)
4328	Bilingual Education -- Systemwide Improvement Grant (CFDA 84.291) (Del 2002B)
4329	Safe and Drug-Free Schools & Communities--National Programs (CFDA 84.184)
4331	Cash in lieu of commodities in National School Lunch Program (CFDA 10.550)
4332	Foreign Language Incentive Program (CFDA 84.294)
4333	Literacy Through School Libraries (CFDA 84.364)
4334	Rural Education Achievement Program (REAP) (Small Rural School Achievement Program) (SRSA) (CFDA 84.358)
4335	Twenty-first Century Community Learning Centers (CFDA 84.287)
4336	Fund for the Improvement of Education (Smaller Learning Communities Program) (CFDA 84.215)
4337	Rehabilitation Services_Service Projects (Super Sports) (CFDA 84.128)
4338	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up) (CFDA 84.334)
4339	Fund for the Improvement of Education (Carol M. White Physical Education Program) (CFDA 84.215)
4341	Early Reading First (CFDA 84.359)
4342	Special Education_Research and Innovation to Improve Services and Results for Children with Disabilities (CFDA 84.324)
4343	Early Learning Fund (CFDA 93.577)
4500	Restricted grants-in-aid from the Federal Government through the State
4501	Title I
4501	Title I Grants to Local Education Agencies, (CFDA 84.010)
4502	Private School - Capital Expenses (Title I), (CFDA 84.216)
4503	Migrant Education - Basic State Grants Program (Title I migrants), (CFDA 84.011)
4504	Title I Accountability Grants, (CFDA 84.348)
4505	
4506	Title I Program for Neglected & Delinquent Children (CFDA 84.013)
4507	
4508	Title I Grants to LEAs, carryover <i>Funds become available on July 1 and are coded under 4501 for the first 15 months (July 1 to September 30 of subsequent year); if funds are not completely obligated at the end of the 15 months, they become carryover funding coded to 4508.</i>
4509	Title I Migrant Education, carryover <i>Funds become available on July 1 and are coded under 4503 for the first 15 months (July 1 to September 30 of subsequent year); if funds are not completely obligated at the end of the 15 months, they become carryover funding coded to 4509.</i>
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4515	
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4517	
4518	
4519	
4520	Individuals with Disabilities Education Act (IDEA) (formula grants)
4521	Special Education - Grants to States (Part B Section 611) (Mandated flowthrough, Parent-Educator Connection, Assistive Technology, Collaborate Early Literacy, others excluding Success 4 and Positive Behavior Support (see 4529)) (CFDA 84.027)
4522	Special Education - Preschool Grants (Part B, Section 619, Preschool, ages 3-5) (CFDA 84.173)

4523	Special Education - Grants for Infants and Families with Disabilities (Part C, Infants & Toddlers, ages 0-2) (CFDA 84.181)
4524	
4525	
4526	Special Education – State Program Improvement Grants for Children with Disabilities (Career Ladder, IEP Initiative, Literacy Initiative Every Child Reads) (CFDA 84.323)
4527	Special Education Technical Assistance and Dissemination to Improve Services & Results for Children with Disabilities (CFDA 84.326)
4528	Services for Children with Deaf - Blindness (CFDA 84.025) (Del 1998B)
4529	Special Education - Grants to States (Success 4 Planning, Positive Behavior Support) (CFDA 84.027)
4530	Carl D. Perkins Vocational & Applied Technology Education Act of 1990
4531	Vocational Education - Basic Grants to States (Title II C) (CFDA 84.048)
4532	Title II, subpart 1, Single Parents, Displaced Homemakers, Single Pregnant Women, and Sex Equity (CFDA 84.048)
4533	Title II, subpart 2, Correction Education (CFDA 84.048)
4534	
4535	Title III, B, Consumer/Homemaking (CFDA 84.048)
4536	Tech-Prep Education (Title III, E) (CFDA 84.243)
4537	
4538	
4539	
4540	
4541	Abstinence Education (CFDA 93.235)
4542	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Student Advocate / Family Support Specialist) (CFDA 16.540)
4543	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Compliance with Federal Juvenile Justice and Delinquency Prevention Act) (JJDP) (CFDA 16.540)
4544	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Community Collaboration Support) (CFDA 16.540)
4545	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Youth Input Programs) (CFDA 16.540)
4546	Juvenile Accountability Incentive Block Grant (JAIBG) (Juvenile Drug Court) (DHR) (CFDA 16.523)
4547	Consolidated Knowledge Development and Application Program (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (CFDA 93.230)
4548	Comprehensive School Reform Demonstration (CFDA 84.332)
4549	Class Size Reduction (CFDA 84.340)
4550	Child Nutrition Act
4551	
4552	School Breakfast Program (CFDA 10.553)
4553	National School Lunch Program (CFDA 10.555)
4554	Child and Adult Care Food Program (CFDA 10.558)
4555	Special Milk Program for Children (CFDA 10.556)
4556	Summer Food Service Program for Children (CFDA 10.559)
4557	
4558	Team Nutrition Grant (CFDA 10.574)
4559	Nutrition Education and Training Program (CFDA 10.564)
4560	
4561	Adult Education - State Grant Program (Adult Basic Education) (ABE) (CFDA 84.002)
4562	Byrne Formula Grant Program (Strengthening Families) (GASA, DE / ISU) (CFDA 16.579)
4563	Eisenhower Professional Development State Grants- (Every Student Initiative) (CFDA 84.281)
4564	Immigrant Education (CFDA 84.162)
4565	Education for Homeless Children and Youth (School Programs and Services for Homeless Children and Youth) (CFDA 84.196)
4566	Public Assistance Grants (FEMA Disaster Assistance) (CFDA 83.544)
4567	Even Start - State Education Agencies (CFDA 84.213)
4568	Head Start (Iowa Head Start Collaborative) (CFDA 93.600)
4569	Promoting Safe and Stable Families (DHS Decategorization – Federally funded) (CFDA 93.556)
4570	
4571	Petroleum Violation Escrow Funds (DNR Energy), (No CFDA number, but A-133)
4572	Learn and Serve America – School and Community Based Programs, (Next Steps) (CFDA 94.004)

4573 Learn and Serve America – School and Community Based Programs (ComServ Iowa) (Service Learning) (CFDA 94.004)

4574 Education and Human Resources (National Science Foundation President’s Award for Excellence in Math & Science Teaching) (CFDA 47.076)

4575

4576 Star Schools, (IPTV, DE) (CFDA 84.203)

4577 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (AIDS Education) (CFDA 93.938)

4578 State and Community Highway Safety (Safety Education) (CFDA 20.600)

4579 Promotion of the Arts – Partnership Agreements (National Endowment for the Arts) (Cultural Affairs) (CFDA 45.025)

4580

4581 Goals 2000 - State and Local Education Systemic Improvement Grants (CFDA 84.276)

4582 Fund for the Improvement of Education (Character Education) (Iowa’s Bilingual and ESL Training (FIE) Program) (CFDA 84.215)

4583 Bilingual Education Support Services (CFDA 84.194)

4584 Byrd Honors Scholarships (CFDA 84.185)

4585 Enhancing Education Through Technology (Title II D) (E2T2) (ESETP) (Formerly Technology Literacy Challenge Fund Grants) (CFDA 84.318)

4586 AmeriCorps (DED) (CFDA 94.006)

4587 Senior Community Service Employment Program (SCSEP) (CFDA 17.235)

4588 Employment Services and Job Training – Pilot and Demonstration Program (School to Work) (CFDA 17.249)

4589 Secondary Education and Transitional Services for Youth with Disabilities (Project Iowa: Statewide Systems Change to Enhance (CFDA 84.158) (Del 1998B)

4590

4591 Safe and Drug Free Schools and Communities - State Grants (CFDA 84.186)

4592

4593 Job Training Partnership Act (DED) (CFDA 17.250)

4594 Safe and Drug Free Schools and Communities – State Grants, (Governor’s Replication Grant) (CFDA 84.186)

4595 Safe and Drug Free Schools and Communities – State Grants (D.A.R.E.) (CFDA 84.186)

4596

4597 Employment Services and Job Training Pilots _Demonstrations and Research (Work Start) (CFDA 17.249)

4598 Rehabilitation Services - Vocational Rehabilitation Grants to States (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (CFDA 84.126)

4599 Public Health and Social Services Emergency Fund (Prevention Flood Relief Grant) (DPH) (CFDA 93.003)

4600 Additional Restricted grants Grants-in aid from the Federal Government through the State

4610 Health and Human Services Grants

4611 Child Care Mandatory and Matching Funds of the Child Care and Development Fund (DHS) (CFDA 93.596) and Child Care Development Block Grants (DHS) (CFDA 93.575)

4612 Refugee and Entrant Assistance – Discretionary Grants (Refugee Service Impact Grants) (CFDA 93.576)

4613 State Children’s Insurance Program (HAWK –I) (DHS) (CFDA 93.767)

4614 Drug Abuse Research Programs (Capable Families and Youth Program) (ISU) (CFDA 93.279)

4615 Temporary Assistance for Needy Families (TANF) (DHS) (Empowerment) (CFDA 93.558)

4616 Child Care Development Block Grants (DHS) (Wrap-Around Child Care) (CFDA 93.575)

4617 Community Mental Health Services, Block Grants (DHS) (CFDA 93.958)

4618 State Rural Hospital Flexibility Program (CFDA 93.241)

4630 Department of Human Services, Medicaid

4633 Medical Assistance Program (Medicaid Administration or time study) (CFDA 93.778)

4634 Medical Assistance Program (Medicaid Direct Service Reimbursement) (CFDA 93.778, not subject to A-133 since Districts are vendors, not subrecipients)

4640 Department of Education Grants

4641 Reading Excellence Program (CFDA 84.338)

4642 Rural Education Achievement Program (REAP) (Rural and Low-Income School Program) (CFDA 84.358)

4643 Title IIA - Federal Teacher Quality Program ([Every Student Counts](#)) (CFDA 84.367)

4644 Title III – English Language Acquisition State Grants (CFDA 84.365)

4645 Reading First State Grants (CFDA 84.357)

4646 Twenty-first Century Community Learning Centers (CFDA 84.287)

4647 Safe and Drug-Free Schools & Communities--National Programs (Community Service for Expelled/Suspended Students) (CFDA 84.184)

4648 Grants for State Assessments and Related Activities (Title VI A) (UI - ITAP) (CFDA 84.369)

4649 Math and Science Partnerships (Title II B) (CFDA 84.366)

4650 Department of Education Grants (continued)

4651	Charter Schools (CFDA 84.282)	
4652	Javits Gifted and Talented Students Education Grant Program (CFDA 84.206)	
4653	Grants for Enhanced Assessment Instruments (CFDA 84.368)	
4654	Advanced Placement Program (CFDA 84.330)	
4660	Department of Education Infrastructure Grants	
4661	School Renovation, IDEA, and Technology Grants Program (CFDA 84.352)	
4662	Fund for the Improvement of Education (Iowa Demonstration Construction Grants) (CFDA 84.215)	
4670	Other Agency Grants	
4671	State Administrative Matching Grants for Food Stamp Program (BASICS - Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (CFDA 10.561)	
4676	Assistive Technology (UI-IPAT) (CFDA 84.224)	
4677	Fund for the Improvement of Education (Star Schools Connectivity Grant) (IPTV) (CFDA 84.215)	
4678	Enforcing Underage Drinking Laws Program (DHR) (CFDA 16.727)	
4679	State Library of Iowa Program (SLI) (CFDA 45.310)	
4680		
4681	Public Safety Partnership & Community Policing Grants (COPS) (DHR) (CFDA 16.710)	
4682	Cooperative Forestry Assistance (Keepers of the Land Planting Grant (1/2)) (CFDA 10.664)	
4683	Mine Health and Safety Grants (CFDA 17.600)	
4700	Grants-in aid from the Federal Government through other intermediate agencies	
4710	Through an Iowa LEA	
4720	Through an AEA	
4730	Through a City	
4731	Community Development Block Grant (CFDA 14.218)	
4735	Drug-Free Communities Support Program Grants (CFDA 16.729)	
4740	Through a County	
4750	Through a University/College	
4752	Aerospace Education Services Program (Iowa Space Grant) (CFDA 43.001)	
4760	Through a Community College	
4770		
4780		
4790	Through another agency	
4800	Revenue in lieu of taxes	
4810	Payments in Lieu of Taxes	
4811	Payment in Lieu of Taxes (CFDA 15.226, but not subject to A-133)	
4812	Payments to States in Lieu of Real Estate Taxes (CFDA 12.112, but not subject to A-133)	
4900	Revenue for/on behalf of the LEA/AEA	
4950	Child Nutrition Act	
4951	Food Distribution (Child Nutrition Act, Commodities) (CFDA 10.550)	
5000	Other financing sources (governmental funds only)	
5100	Issuance of bonds	
5110	Bond principal	
5111	Original Bonds	
5112	Refunding Bonds (IC 298.20)	
5120	Premium on the issuance of bonds	
5130	Accrued interest	
5200	Interfund transfers In	
	Show as 52 plus the 2-digit fund number of the fund from which the transfer originated	
5210	Interfund Transfer from General Fund	
5221	Interfund Transfer from Student Activity Fund	
5222	Interfund Transfer from Management Fund	
5223	Interfund Transfer from Physical Plant & Equipment Levy (PPEL) Fund	
5224	Interfund Transfer from Public Education and Recreation Levy (PERL) Fund	
5225	Interfund Transfer from AEA Special Education Instruction Fund	
5226	Interfund Transfer from AEA Juvenile Home Fund	
5227	Interfund Transfer from Support Trust Funds	
5228	Interfund Transfer from 67.5 cent Levy Fund	
5229	Interfund Transfer from Library Levy Fund	
5230		
5231	Interfund Transfer from Capital Project Fund, General Obligation Bond	
5232		

5233	Interfund Transfer from Capital Project Fund, Local Option Sales & Services Tax Fund (LOSST)
5234	
5235	
5236	
5237	
5238	
5239	
5240	Interfund Transfer from Debt Service Fund
5251	Interfund Transfer from Permanent Fund: _____
5252	
5253	
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5256	
5257	
5258	
5259	
5261	Interfund Transfer from School Nutrition Fund
5262	Interfund Transfer from Child Care Fund
5263	Interfund Transfer from Regular Education Preschool Fund
5264	Interfund Transfer from Student Construction Fund
5265	
5266	
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5269	
5271	
5272	
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5279	
5281	Interfund Transfer from Scholarship Trust Fund
5282	
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5297	
5298	
5299	
5300	Proceeds from the disposal of real or personal property (Governmental funds only)
5311	Compensation for loss of fixed assets
5312	
5313	Sales of real property (IC 297.22) (PPEL Fund only) (For significant sales, see 6320)
5314	Sales of equipment and materials (IC 297.22) (General Fund only)
5400	Proceeds from Loans greater than 12 months
5410	Loan principal
5420	Premium

	5430	Accrued Interest
5500		Proceeds from Capital Leases/Lease Purchases
5600		Other Long-Term Debt Proceeds
5700		
5800		Residual Equity Transfers In
5900		Upward Adjustments to Beginning Fund Balance
6000		Other Income Items
	6100	Capital Contributions
	6200	Amortization of Premiums on Issuance of Bonds (Proprietary & fiduciary funds only)
	6300	Special Items
	6310	Reorganization Settlements
	6320	Sales of Significant Real Property (IC 297.22) (PEEL Fund only) (See also 5313)
	6330	Sale of Significant Capital Assets, excluding buildings (IC 297.22) (General Fund only) (See also 5314)
	6390	Other Special Items
	6400	Extraordinary Items
	6410	Compensation for Significant Loss of Fixed Assets
	6420	Significant Bequest or Donation from Private Source

FACILITY DIMENSION

(Optional but Recommended for most districts. However, any district with a charter school is required to use the facility dimension.)

Use the BEDS facility code

OR

(Incorporate the level of instruction and operational unit dimensions together into one facility code.)

The first two digits indicate the level of instruction, and the last two digits indicate the district-assigned operational unit or cost objective.

10XX	Elementary
11XX	Pre-Kindergarten
12XX	Kindergarten
19XX	Other Elementary Grades
20XX	Middle
30XX	Secondary
31XX	Junior High
32XX	Senior High
39XX	Other Secondary
40XX	Postsecondary
41XX	Adult/Continuing Education
42XX	Community College (Not in Iowa)
90XX	Hospital/Homebound
00XX	Districtwide

AEA OPERATIONAL UNITS

1	_____
2	Special Education Support
3	Media Services
4	Educational Services
5	_____
6	_____
7	_____
8	_____
9	_____
0	Unallocated in AEA

FUNCTION DIMENSION

1000	Instruction
2000	Support Services
2100	Support Services-Students
2110	Attendance and Social Work Services
2111	Supervision of Attendance and Social Work Services
2112	Attendance/Truancy
2113	Social Work
2114	Student Accounting
2115	
2116	
2117	
2118	
2119	Other Attendance and Social Work Services
2120	Guidance Services
2121	Supervision of Guidance Services
2122	Counseling
2123	Appraisal
2124	Information
2125	Record Maintenance
2126	Placement
2127	
2128	
2129	Other Guidance Services
2130	Health Services
2131	Supervision of Health Services
2132	Medical
2133	Dental
2134	Nursing
2135	Wellness
2136	
2137	
2138	
2139	Other Health Services
2140	Psychological Services
2141	Supervision of Psychological Services
2142	Psychological Testing
2143	Psychological Counseling
2144	Psychotherapy
2145	
2146	
2147	
2148	
2149	Other Psychological Services
2150	Speech Pathology and Audiology Services
2151	Supervision of Speech Pathology and Audiology Services
2152	Speech Pathology/Language Impairment
2153	Hearing Impaired/Audiology
2154	
2155	
2156	
2157	
2158	
2159	Other Speech Pathology and Audiology Services
2160	Occupational Therapy Related Services
2161	Supervision of Occupational Therapy Services
2162	Occupational Therapist
2163	
2170	Physical Therapy Related Services
2171	Supervision of Physical Therapy Services
2172	Physical Therapist

2173	
2174	
2175	
2180	Visually Impaired/Vision Services
2181	Supervision of Visual Impairment Services
2182	Vision Impairment Services
2183	
2190	Other Support Services—Students
2200	Support Services—Instruction
2210	Improvement of Instruction Services
2211	Supervision of Improvement of Instruction
2212	Instruction and Curriculum Development
2213	Instructional Staff Training
2214	Child Development & Understanding
2215	
2216	
2217	Instructional Staff Development, External (AEA use only)
2218	
2219	Other Improvement of Instruction Services
2220	Library Media Services
2221	Supervision of Educational Media Services
2222	School Library/AEA Materials Lending Library
2223	
2224	
2225	
2226	Professional Library (AEA use)
2227	Curriculum Laboratory (AEA use)
2228	
2229	Other Educational Media Services
2230	Instruction-Related Technology Services
2231	Supervision of technology service
2232	Student learning center
2233	System analysis and planning
2234	System application development
2235	System operation
2236	Network support, Internet Access, ICN
2237	Hardware maintenance and support
2238	Professional development from instruction-focused technology personnel
2239	Other Instruction-Related Technology Services
2240	Academic Student Assessment
2290	Other Support Services-Instructional Staff
2300	Support Services-General Administration
2310	Board of Education
2311	Supervision of Board of Education Services
2312	District Secretary/Clerk (Will not be used in Iowa – Include in 2510 Function)
2313	District Treasurer (Will not be used in Iowa – Include in 2510 Function)
2314	Election Services
2315	Tax Assessment and Collection
2316	Staff Relations and Negotiations
2317	Legal Services
2318	External Audit Services
2319	Other Board of Education Services
2320	Executive Administration Services
2321	Office of the Superintendent
2322	Community Relations
2323	State and Federal Relations
2324	
2325	
2326	
2327	
2328	
2329	Other Executive Administration Services

2330	Special Area Administration Services
2331	AEA Special Education Director
2332	AEA Media Services Director
2333	AEA Educational Services Director
2334	
2335	
2400	Support Services—School Administration
2410	Office of the Principal
2411	
2412	
2413	
2414	
2415	
2490	Other Support Services—School Administration
2491	
2492	Full-time Department Chairs
2493	Graduation Expenditures
2500	Support Services-Business & Central
2510	Fiscal Services (Includes Board Secretary and Board Treasurer)
2511	Supervision of Fiscal Services
2512	Budgeting Services
2513	Receiving and Disbursing Funds
2514	Payroll
2515	Financial Accounting
2516	Internal Auditing
2517	Property Accounting
2518	
2519	Other Fiscal Services
2520	Purchasing, Warehousing, and Distributing Services
2521	Supervision of Purchasing, Warehousing and Distributing Services
2522	Delivery & Distribution Services
2523	Purchasing
2524	Storage & Warehousing
2525	Warehousing Inventory Adjustment (consumption basis)
2529	Other Purchasing, Warehousing, and Distributing Services
2530	Printing, Publishing, and Duplicating Services
2531	Supervision of Printing, Publishing & Duplicating Services
2532	Production Services (AEA)
2533	Print Shop (AEA)
2534	
2535	
2539	Other Printing, Publishing, and Duplicating Services
2540	Planning, Research, Development, and Evaluation Services
2541	Supervision of Planning, Research, Development & Evaluation Services
2542	Planning
2543	Research
2544	Development
2545	Evaluation
2546	
2547	
2548	
2549	
2550	
2560	Public Information Services
2561	Supervision of Public Information Services
2562	Internal Information
2563	External Information
2564	Management Information
2565	
2566	
2567	
2568	

	2569	Other Public Information Services
2570		Personnel Services
	2571	Supervision of Personnel Services
	2572	Recruitment and Placement
	2573	Personnel Information & Staff Accounting
	2574	Staff Development for non-instructional staff
	2575	Health Services
	2576	Staff Development for non-instructional staff, External (AEA use only)
	2577	
	2578	
	2579	Other Personnel Services
2580		Administrative Technology Services
	2581	Supervision of Technology Services
	2582	Systems Analysis and Planning
	2583	Systems Application Development
	2584	Systems Operations
	2585	Network Support
	2586	Hardware Maintenance and Support
	2587	Professional Development Costs for Administrative Technology Personnel
	2588	
	2589	Other Administrative Technology Services
2590		Other Central Business Support Services
2600		Operation and Maintenance of Plant
	2610	Supervision of Operation & Maintenance of Plant Services
	2620	Operation and maintenance of Buildings
	2630	Care and Upkeep of Grounds
	2640	Care and Upkeep of Equipment
	2650	Vehicle Operation and Maintenance (Other than Student Transportation Vehicles)
	2660	Security
	2670	Safety
	2680	
	2690	Other Operation and Maintenance of Plant Services
2700		Student Transportation
	2710	Supervision of Student Transportation Services
	2720	Vehicle Operation
	2730	Monitoring Services
	2740	Vehicle Servicing and Maintenance
	2750	
	2760	
	2770	
	2780	
	2790	Other Student Transportation Services
2800		
2900		Other Support Services
	2910	Discretionary Management Services to LEAs (AEA Use Only)
	2920	Other Discretionary Support Services to LEAs (AEA Use Only)
	2930	
	2940	
	2950	
	2960	
	2970	
	2980	
	2990	
3000		Operation of Non-Instructional Services
	3100	Food Services Operations
	3110	
	3120	
	3130	Special food functions
	3140	Summer food programs
	3150	
	3190	Other Food Service Operation
	3200	Other Enterprise Operations

	3300	Community Services Operations
	3400	
4000	Facilities	Acquisition and Construction
	4100	Land Acquisition
	4200	Land Improvement
	4300	Architecture and Engineering
	4400	Educational Specifications Development
	4500	Building Acquisition and Construction
	4600	Site Improvements
	4700	Building Improvements
	4800	
	4900	Other Facilities Acquisition and Construction
5000	Debt Service	
6000	Other Uses	
	6100	Interagency Flowthrough
	6200	Interfund Transfers Out
		Show as 62 plus the 2-digit fund number of the fund to which the transfer is made
	6210	Interfund Transfer to General Fund
	6221	Interfund Transfer to Student Activity Fund
	6222	Interfund Transfer to Management Fund
	6223	Interfund Transfer to Physical Plant & Equipment Levy (PPEL) Fund
	6224	Interfund Transfer to Public Education and Recreation Levy (PERL) Fund
	6225	Interfund Transfer to AEA Special Education Instruction Fund
	6226	Interfund Transfer to AEA Juvenile Home Fund
	6227	Interfund Transfer to Support Trust Funds
	6228	Interfund Transfer to 67.5 cent Levy Fund
	6229	Interfund Transfer to Library Levy Fund
	6230	
	6231	Interfund Transfer to Capital Project Fund, General Obligation Bond
	6232	
	6233	Interfund Transfer to Capital Project Fund, Local Option Sales & Services Tax Fund (LOSST)
	6234	
	6235	
	6236	
	6237	
	6238	
	6239	
	6240	Interfund Transfer to Debt Service Fund
	6251	Interfund Transfer to Permanent Fund: _____
	6252	_____
	6253	_____
	6254	_____
	6255	_____
	6256	_____
	6257	_____
	6258	_____
	6259	_____
	6261	Interfund Transfer to School Nutrition Fund
	6262	Interfund Transfer to Child Care Fund
	6263	Interfund Transfer to Regular Education Preschool Fund
	6264	Interfund Transfer to Student Construction Fund
	6265	_____
	6266	_____
	6267	_____
	6268	_____
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6281	Interfund Transfer to Scholarship Trust Fund
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6298	
6299	
6300	
6400	
6500	
6600	
6700	
6800	Residual Equity Transfers Out
6900	Downward Adjustments to Beginning Fund Balance

PROGRAM/SUBJECT DIMENSION

(Incorporates Subject matter dimension)

100	Regular Elementary/Secondary Education Programs
200	Special Programs
210	Special Education Programs, School Age, served pursuant to an IEP
220	Infants & Toddlers (Early Access/Part C), birth to age 3, served pursuant to an IFSP
230	Early Childhood (Part B), ages 3-5, served pursuant to an IEP
240	Hospital/Homebound
250	
260	
270	Gifted and Talented
280	
290	
300	Vocational and Technical Programs
310	Cluster 01, Agriculture, Food & Natural Resources
315	Cluster 02, Architecture and Construction
320	Cluster 03, Arts, A/V Technology, and Communications
325	Cluster 04, Business, Management, and Administration
330	Cluster 05, Education and Training
335	Cluster 06, Finance
340	Cluster 07, Government and Public Administration
345	Cluster 08, Health Science
350	Cluster 09, Hospitality and Tourism
355	Cluster 10, Human Services
360	Cluster 11, Information Technology
365	Cluster 12, Law, Public Safety & Security
370	Cluster 13, Manufacturing
375	Cluster 14, Marketing, Retail/Wholesale Sales & Service
380	Cluster 15, Scientific Research, Technology, and Engineering
385	Cluster 16, Transportation, Distribution and Logistics
390	Other Vocational and Technical Programs that are not a cluster
400	Other Instructional Programs—Elementary/Secondary
410	Bilingual/ESL/LEP Programs
420	Alternative (at risk) Education
430	Title I
490	Other
500	Nonpublic School Programs
600	Adult/Continuing Education Programs
700	Community College Education Programs (Not in Iowa)
800	Community Services Programs
810	Community Recreation, Wellness Center, Community Pool
820	Civic Services
830	Public Library Services
840	Custody and Child Care Services
850	Welfare Activities
860	Regular Education Preschool /Head Start
870	
880	
890	Other Community Services
900	Co-curricular and Extra-curricular Programs
910	School-Sponsored Activities
920	School-Sponsored Athletics
950	Student Clubs/Organizations
000	Undistributed Expenditures

PROJECT DIMENSION

Abbreviations:

IC means Iowa Code
IAC means Iowa Administrative Code (Rules)
CFDA means Catalog of Federal Domestic Assistance
Del 1998B indicates deleted from the CFDA in the December 1998 update
Del 2002B indicates deleted from the CFDA in the December 2002 update

(Also called Reporting Dimension)

(Use source codes for project codes where applicable.)

1000	Local Projects
1112	Property Tax and State Aid Financed Weighted Limited English Proficient
1113	Property Tax and State Aid Financed Home School Assistance Program (HSAP)
1114	Instructional Support Program
1115	Educational Improvement Program
1116	Property Tax and State Aid Financed Weighted At-Risk Programs (IC 257.11(4))
1117	SBRC Allowed Use of Unexpended General Fund Balance (IC 257.31(7))
1118	Property Tax and State Aid Financed Gifted and Talented Programs (IC 257.46)
1119	SBRC Modified Allowable Growth for Returning Dropouts and Dropout Prevention Programs (IC 257.41)
1120	Sales and use taxes
1121	Local Option Sales and Services Tax (IC chapter 422E) (Capital Projects Fund)
	Use 1122-1129 for additional counties' LOSST if uses on the ballot or revenue purpose statement are different.
1130	28E Sharing Agreements
1131	With Another Iowa District
1132	With An Iowa AEA
1133	With An Out-of-State District
1134	With a Private Agency
1610	Daily Sales—reimbursable programs
1611	Daily sales—school lunch program
1612	Daily sales—school breakfast program
1613	Daily sales—special milk program
1614	Daily sales—after school programs
1620	Daily Sales—non-reimbursable programs
1621	Ala carte sales
1622	Adult lunch sales
1623	Adult breakfast sales
1624	Adult milk sales
1625	Adult snack sales
1626	Second Type A student lunch sales
1630	Special Food Functions & Institutional Income
1631	Food served or sold to students & staff
1632	Food served or sold to general public
1640	
1650	Daily Sales—Summer Food Programs
1651	Summer Lunch Program
1652	Summer Breakfast Program
1653	Summer Milk Program
1654	
1655	Summer Ala Carte Sales
1656	Adult Summer Lunch Sales
1657	Adult Summer Breakfast Sales
1658	Adult Summer Milk Sales
1840	Preschool (regular education) programs
1920	Contributions and Donations from Private Sources
1921	Gaming grants (direct and indirect from nonprofit)
1922	First in the Nation in Education (FINE) (Former IC 257A.7)
1923	
1924	
1925	

2000	Intermediate Projects
2200	Restricted grants-in-aid
2210	County
2211	Polk County Gaming Grant
2220	AEA
2230	City
2240	
2250	University or College
2260	Community College
3000	State Projects
3200	Restricted grants-in-aid
3200	Student Achievement and Teacher Quality Program (Teacher Comp) (IC 284)
3201	Variable Pay Program
3202	Beginning Teacher Mentoring and Induction Program
3203	Evaluator Training Program
3204	Salary Improvement Program
3205	Contracts for the Professional Development / Technical Assistance Seminars
3210	
3211	Educational excellence program - Phase I (IC 294A.6)
3212	Educational excellence program - Phase II (IC 294A.9)
3213	Educational excellence program - Phase III (IC 294A.14)
3214	AEA flow through (IC 273.9)
3215	State technology funding (IC chapter 295 and 256D)
3216	Iowa Early Intervention Block Grant (Early Intervention) (Class Size Reduction) (IC chapter 256D)
3217	Ambassador to Education (Teacher of the Year) (IC 256.45 and 294A.6)
3218	Extended School Year Grants (IC 256.22)
3219	Advancement of Women & Minorities in Administrative Positions (IC 256.23)
3220	
3221	Transportation aid for nonpublic students (IC 285.2)
3222	Textbook aid for nonpublic students (IC 301.30)
3223	
3224	Mentoring/Induction of New Teacher's Support (former program still active)
3225	Reading Recovery (IC 257B.1A(1), 294A.25)
3226	Employability Skills Assessments Reimbursements (IC 256.9(43))
3227	State Decategorization Grant, (D-CAT) (DHS) (IC 232.188)
3228	Juvenile Delinquency Grant (Life Skills) (DHS/Judicial System) (IC 232) (Rules 441-151)
3229	Truancy Intervention Grant / Juvenile Crime Prevention Grants (DHR) (IC 232.191)
3230	At Risk program grants (IC 279.51)
3231	Parent Education for At Risk (0-3) (IC 279.51(2)(b)(2))
3232	Child Development (3&4)
3233	Public School, Child Development (3-5) (IC 279.51(2)(b)(1))
3234	Innovative At Risk (K-3) (IC 279.51(1)(d))
3235	School Based Youth Services (SBYS—Youth) (IC 279.51(1)(c), 279.51(3))
3236	
3237	Family Resource
3238	At Risk 4-year-olds
3239	AEA Early Childhood Education (IC 279.51(1)(a))
3240	
3241	Iowa Child Abuse Prevention Program, (DHS) (IC 235A.1)
3242	Community Partnership (Tobacco Settlement) (DPH) (IC 12.65 and 142A)
3243	Foreign language grants
3244	Resources Enhancement and Protection Program (REAP education program grants) (IC 455A.19)
3245	Iowa conservation education grants (IC 256.34, 455A.19)
3246	Innovative Substance Abuse Prevention Grant
3247	New Iowa Schools Development Corporation (NISDC) (IC 294A.25(11))
3248	Education Technology Assistance (IC 256.33)
3249	National Assessment of Educational Progress (NAEP) (IC 294A.25(13))
3250	School Food Service Program
3251	School lunch cash assistance (IC chapter 283A)
3252	School breakfast cash assistance (IC chapter 283A)
3260	

- 3261 Vocational aid (IC chapter 258)
- 3262 Technology aid for nonpublic students (Iowa Acts 2000, HF719 section (5)(1)(c))
- 3263 Iowa Regional High School Academies Initiative Planning Grants, (HF 2549, Section 3.16(b))
- 3264 Anatomical Gift Public Awareness Grant (IC142C.15)
- 3265 Teacher exchange program grants (IC 256.7(15))
- 3269 Safe Chemical Management for Schools Pilot Project (DNR-COG) (455E.11)
- 3270
- 3271 Iowa comprehensive petroleum underground storage tank fund grant (DNR) (IC 455B.474(2)(e))
- 3272 Iowa disaster assistance (IC 29C.6(17))
- 3273 Vision Iowa School Infrastructure Program (IC chapter 292)
- 3274 Iowa Alliance for the Arts, LACES
- 3275 Iowa Arts Council, Artist in the School
- 3276 Community Grants (DPH, DHR) (IC 232.190)
- 3277 Labor Management Grant (IWD) IAC877-9.1.
- 3278 Career Pathways Grant (IC 256.39)
- 3279 Odyssey of the Mind
- 3280
- 3281 Telecommunications Council Grants (IC 8D.13(8))
- 3282 Electronic data interchange (EDI) (Project Easier) (IC 294A.25(9))
- 3283 DOT Outdoor Classroom Grants
- 3284 Iowa Math and Science Coalition (IC 294A.25(14))
- 3285 Geography Alliance (IC 294A.25(6))
- 3286 SAFE Coalition Grant
- 3287 Environment First Funds (Million More by 2004) (Keepers of the Land (1/2)) (DNR) (IC 8.57A)
- 3288 Trees Forever
- 3289 Earth Year 2000 grants (DNR)
- 3290 Special Education Weighting
- 3291 Supplemental Assistance (1.X)
- 3292 Resource Teaching Program (1.X)
- 3293 Special Class with Integration (1.X)
- 3294 Self-Contained Special Class with Little Integration (2.X)
- 3295 Preschool Handicapped (2.X)
- 3296 Preschool Handicapped (3.X)
- 3297 Self-Contained Special Class (3.X)
- 3298 Supplemental Assistance (2.X)
- 3299 Supplemental Assistance (3.X)
- 3300 Special Education Weightings by Level
- 3301 Level I
- 3302 Level II
- 3303 Level III
- 3300
- 3310
- 3311 Early Childhood Programs grant (Empowerment) (DHS), (IC 71.8(3))
- 3312 School Ready Children grants account (Empowerment) (IC 71.7, 71.8(2))
- 3313 Community Coalition Grant (DPH) (IC 125.59)
- 3320
- 3321 State Medicaid Match
- 3330
- 3331 Closing the Achievement Gap Grants (SF 2298, Sec 80 (14))
- 3360
- 3361 School Infrastructure Supplemental Amount (Local Option tax for schools)

4000 Federal Projects

- 4100 Unrestricted grants-in-aid direct from the Federal Government
- 4101 Impact Aid (CFDA 84.041)
- 4102 _____
- 4103 _____
- 4104 _____
- 4105 _____

4200	Unrestricted grants-in-aid from the Federal Government through the State
4201	Innovative Education Program Strategies (Title V (formerly Title VI), Chapter 2), (CFDA 84.298)
4202	Innovative Education Program Strategies, Carryover Allocation
4203	Flood Control Projects (CFDA 12.106)
4204	
4205	
4300	Restricted grants-in-aid direct from the Federal Government
4301	
4302	Impact Aid - Facilities Maintenance, (P.L. 81-815) (CFDA 84.040)
4303	
4304	
4305	
4306	
4307	
4308	Grants for Agricultural Research, Special Research Grants (CFDA 10.200)
4309	Secondary Agriculture Education Grants (CFDA 10.226)
4311	Distance Learning and Telemedicine Loans and Grants (CFDA 10.855)
4312	Community Facilities Loans and Grants (CFDA 10.766)
4313	Promotion of the Humanities_Education Development and Demonstration (Community of Learners) (CFDA 45.162)
4314	Junior Reserve Officer's Training Corp (ROTC) (No CFDA number and not subject to A-133)
4315	Opportunities for Youth – Youthbuild Program (CFDA 14.243)
4316	Juvenile Mentoring Program (JUMP) (CFDA 16.726)
4317	Environmental Education Grants (CFDA 66.951)
4318	Rural Outreach – Rural Network Development Program (Rural Health Outreach Grant) (CFDA 93.912)
4319	Child Care Development Block Grants (CFDA 93.575)
4321	Head Start (CFDA 93.600)
4322	Bilingual Education Support Services (CFDA 84.194)
4323	Bilingual Education – Program Development & Implementation (CFDA 84.288)
4324	Foreign Language Assistance Grant (CFDA 84.293).
4325	Bilingual Education_Comprehensive School Grants (CFDA 84.290)
4326	Bilingual Education_Professional Development (CFDA 84.195)
4327	Indian Education – Assistance to Schools (CFDA 15.130)
4328	Bilingual Education -- Systemwide Improvement Grant (CFDA 84.291)
4329	Safe and Drug-Free Schools & Communities--National Programs (CFDA 84.184)
4331	Cash in lieu of commodities in National School Lunch Program (CFDA 10.550)
4332	Foreign Language Incentive Program (CFDA 84.294)
4333	Literacy Through School Libraries (CFDA 84.364)
4334	Rural Education Achievement Program (REAP) (Small Rural School Achievement Program) (SRSA) (CFDA 84.358).
4335	Twenty-first Century Community Learning Centers (CFDA 84.287)
4336	Fund for the Improvement of Education (Smaller Learning Communities Program) (CFDA 84.215)
4337	Rehabilitation Services_Service Projects (Super Sports) (CFDA 84.128)
4338	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up) (CFDA 84.334)
4339	Fund for the Improvement of Education (Carol M. White Physical Education Program) (CFDA 84.215)
4341	Early Reading First (CFDA 84.359)
4342	Special Education_Research and Innovation to Improve Services and Results for Children with Disabilities (CFDA 84.324)
4343	Early Learning Fund (CFDA 93.577)
4500	Restricted grants-in-aid from the Federal Government through the State
4501	Title I
4501	Title I Grants to Local Education Agencies (CFDA 84.010)
4502	Private School - Capital Expenses (Title I) (CFDA 84.216)
4503	Migrant Education - Basic State Grants Program (Title I migrants) (CFDA 84.011)
4504	Title I Accountability Grants (CFDA 84.348)
4505	
4506	Title I Program for Neglected & Delinquent Children (CFDA 84.013)
4507	
4508	Title I Grants to LEAs, Carryover Allocation
4509	Title I Migrant Education, Carryover Allocation

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4520	Individuals with Disabilities Education Act (IDEA) (formula grants)
4521	Special Education - Grants to States (Part B Section 611) (Mandated flowthrough, Parent-Educator Connection, Assistive Technology, Collaborate Early Literary, others excluding Success 4 and Positive Behavior Support (see 4529)) (CFDA 84.027)
4522	Special Education - Preschool Grants (Part B, Section 619, Preschool, ages 3-5) (CFDA 84.173)
4523	Special Education - Grants for Infants and Families with Disabilities (Part C, Infants & Toddlers, ages 0-2) (CFDA 84.181)
4524	
4525	
4526	Special Education – State Program Improvement Grants for Children with Disabilities (Career Ladder, IEP Initiative, Literacy Initiative, Every Child Reads) (CFDA 84.323)
4527	Special Education Technical Assistance and Dissemination to Improve Services & Results for Children with Disabilities (CFDA 84.326)
4528	Services for Children with Deaf - Blindness (CFDA 84.025) (Del 1998B)
4529	Special Education - Grants to States (Success 4 Planning, Positive Behavior Support) (CFDA 84.027)
4530	Carl D. Perkins Vocational & Applied Technology Education Act of 1990
4531	Vocational Education - Basic Grants to States (Title II C) (CFDA 84.048)
4532	Title II, subpart 1, Single Parents, Displaced Homemakers, Single Pregnant Women, and Sex Equity (CFDA 84.048)
4533	Title II, subpart 2, Correction Education (CFDA 84.048)
4534	
4535	Title III, B, Consumer/Homemaking (CFDA 84.048)
4536	Tech-Prep Education (Title III, E) (CFDA 84.243)
4537	
4538	
4539	
4540	
4541	Abstinence Education (CFDA 93.235)
4542	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Student Advocate / Family Support Specialist) (CFDA 16.540)
4543	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Compliance with Federal Juvenile Justice and Delinquency Prevention Act (JJDP)) (CFDA 16.540)
4544	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Community Collaboration Support) (CFDA 16.540)
4545	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Youth Input Programs) (CFDA 16.540)
4546	Juvenile Accountability Incentive Block Grant (JAIBG) (Juvenile Drug Court) (DHR) (CFDA 16.523)
4547	Consolidated Knowledge Development and Application Program (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (CFDA 93.230)
4548	Comprehensive School Reform Demonstration (CFDA 84.332)
4549	Class Size Reduction (CFDA 84.340)
4550	Child Nutrition Act
4551	
4552	School Breakfast Program (CFDA 10.553)
4553	National School Lunch Program (CFDA 10.555)
4554	Child and Adult Care Food Program (CFDA 10.558)
4555	Special Milk Program for Children (CFDA 10.556)
4556	Summer Food Service Program for Children (CFDA 10.559)
4557	
4558	Team Nutrition Grant (CFDA 10.574)
4559	Nutrition Education and Training Program (CFDA 10.564)
4560	
4561	Adult Education - State Grant Program (Adult Basic Education) (ABE) (CFDA 84.002)

4562 Byrne Formula Grant Program (Strengthening Families) (GASA, DE / ISU) (CFDA 16.579)
4563 Eisenhower Professional Development State Grants ([Every Student Initiative](#)) (CFDA 84.281)
4564 Immigrant Education (CFDA 84.162)
4565 Education for Homeless Children and Youth (School Programs and Services for Homeless Children and Youth) (CFDA 84.196)
4566 Public Assistance Grants (FEMA Disaster Assistance) (CFDA 83.544)
4567 Even Start - State Education Agencies (CFDA 84.213)
4568 Head Start (Iowa Head Start Collaborative) (CFDA 93.600)
4569 Promoting Safe and Stable Families (DHS Decategorization – Federally funded) (CFDA 93.556)

4570
4571 Petroleum Violation Escrow Funds (DNR Energy) (No CFDA number, but A-133)
4572 Learn and Serve America – School and Community Based Programs (Next Steps) (CFDA 94.004)
4573 Learn and Serve America – School and Community Based Programs (ComServ Iowa) (Service Learning) (CFDA 94.004)
4574 Education and Human Resources (National Science Foundation President’s Award for Excellence in Math & Science Teaching) (CFDA 47.076)

4575
4576 Star Schools, (IPTV) (CFDA 84.203)
4577 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (AIDS Education) (CFDA 93.938)
4578 State and Community Highway Safety (Safety Education) (CFDA 20.600)
4579 Promotion of the Arts – Partnership Agreements (National Endowment for the Arts) (Cultural Affairs) (CFDA 45.025)

4580
4581 Goals 2000 - State and Local Education Systemic Improvement Grants (CFDA 84.276)
4582 Fund for the Improvement of Education (Character Education) (Iowa’s Bilingual and ESL Training (FIE) Program) (CFDA 84.215)
4583 Bilingual Education Support Services (CFDA 84.194)
4584 Byrd Honors Scholarships (CFDA 84.185)
4585 Enhancing Education Through Technology (Title II D) (E2T2) (ESETP) (Formerly Technology Literacy Challenge Fund Grants) (CFDA 84.318)
4586 AmeriCorps (DED) (CFDA 94.006)
4587 Senior Community Service Employment Program (SCSEP) (CFDA 17.235)
4588 Employment Services and Job Training – Pilot and Demonstration Program (School to Work) (CFDA 17.249)
4589 Secondary Education and Transitional Services for Youth with Disabilities (Project Iowa: Statewide Systems Change to Enhance (CFDA 84.158) (Del 1998B)

4590
4591 Safe and Drug Free Schools and Communities - State Grants (CFDA 84.186)
4592

4593 Job Training Partnership Act (JTPA) (DED) (CFDA 17.250)
4594 Safe and Drug Free Schools and Communities – State Grants, (Governor's Replication Grant) (CFDA 84.186)
4595 Safe and Drug Free Schools and Communities – State Grants (D.A.R.E.) (CFDA 84.186)
4596

4597 Employment Services and Job Training Pilots _ Demonstrations and Research (Work Start) (CFDA 17.249)
4598 Rehabilitation Services - Vocational Rehabilitation Grants to States (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (CFDA 84.126)
4599 Public Health and Social Services Emergency Fund (Prevention Flood Relief Grant) (DPH) (CFDA 93.003)
4600 Additional Restricted grants Grants-in aid from the Federal Government through the State
4610 Health and Human Services Grants
4611 Child Care Mandatory and Matching Funds of the Child Care and Development Fund (DHS) (CFDA 93.596) and Child Care Development Block Grants (DHS) (CFDA 93.575)
Note: DHS does not give districts enough information to split the child care grant into the two components.
4612 Refugee and Entrant Assistance – Discretionary Grants (Refugee Service Impact Grants) (CFDA 93.576)
4613 State Children’s Insurance Program (HAWK –I) (DHS) (CFDA 93.767)
4614 Drug Abuse Research Programs (Capable Families and Youth Program) (ISU) (CFDA 93.279)
4615 Temporary Assistance for Needy Families (TANF) (DHS) (Empowerment) (CFDA 93.558)
4616 Child Care Development Block Grants (DHS) (Wrap-Around Child Care) (CFDA 93.575)
4617 Community Mental Health Services Block Grants (DHS) (CFDA 93.958)
4618 State Rural Hospital Flexibility Program (CFDA 93.241)
4630 Department of Human Services, Medicaid
4633 Medical Assistance Program (Medicaid Administration or time study) (CFDA 93.778)

4634 Medical Assistance Program (Medicaid Direct Services Reimbursement) (CFDA 93.778, not subject to A-133 since Districts are vendors, not subrecipients)
 4640 Department of Education Grants
 4641 Reading Excellence Program (CFDA 84.338)
 4642 Rural Education Achievement Program (REAP) (Rural and Low-Income School Program) (CFDA 84.358)
 4643 Title IIA - Federal Teacher Quality Program ([Every Student Counts](#)) (SNAG) (CFDA 84.367)
 4644 Title III – English Language Acquisition State Grants (CFDA 84.365)
 4645 Reading First State Grants (CFDA 84.357)
 4646 Twenty-first Century Community Learning Centers (CFDA 84.287)
 4647 Safe and Drug-Free Schools & Communities--National Programs (Community Service for Expelled/Suspended Students) (CFDA 84.184)
 4648 Grants for State Assessments and Related Activities (Title VI A) (ITAP) (CFDA 84.369)
 4649 Math and Science Partnerships (Title II B) (CFDA 84.366)
 4651 [Charter Schools](#) (CFDA 84.282)
 4652 Javits Gifted and Talented Students Education Grant Program (CFDA 84.206)
 4653 Grants for Enhanced Assessment Instruments (CFDA 84.368)
 4654 Advanced Placement Program (CFDA 84.330)
 4660 Department of Education Infrastructure Grants
 4661 School Renovation, IDEA, and Technology Grants Program (CFDA 84.352)
 4662 Fund for the Improvement of Education (Iowa Demonstration Construction Grants) (CFDA 84.215)
 4670 Other Agency Grants
 4671 State Administrative Matching Grants for Food Stamp Program (BASICS – Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (CFDA 10.561)
 4676 Assistive Technology (UI-IPAT) (CFDA 84.224)
 4677 Fund for the Improvement of Education (Star Schools Connectivity Grant) (IPTV) (CFDA 84.215)
 4678 [Enforcing Underage Drinking Laws Program](#) (DHR) (CFDA 16.727)
 4679 State Library of Iowa Program (SIL) (CFDA 45.310)
 4680
 4681 Public Safety Partnership & Community Policing Grants (COPS) (DHR) (CFDA 16.710)
 4682 Cooperative Forestry Assistance (Keepers of the Land Planting Grant (1/2)) (CFDA 10.664)
 4683 Mine Health and Safety Grants (CFDA 17.600)
 4700 Grants-in aid from the Federal Government through other agencies
 4710 Through an Iowa LEA
 4720 Through an AEA
 4730 Through a City
 4731 Community Development Block Grant (CFDA 14.218)
 4735 Drug-Free Communities Support Program Grants (CFDA 16.729)
 4740 Through a County
 4750 Through a University/College
 4752 Aerospace Education Services Program (Iowa Space Grant) (CFDA 43.001)
 4760 Through a Community College
 4770
 4780
 4790 Through another agency
 4800 Revenue in lieu of taxes
 4810 Payments in Lieu of Taxes
 4811 Payment in Lieu of Taxes (CFDA 15.226, but not subject to A-133)
 4812 Payments to States in Lieu of Real Estate Taxes (CFDA 12.112, but not subject to A-133)
 4900 Revenue for/on behalf of the LEA/AEA
 4950 Child Nutrition Act
 4951 Food Distribution (Child Nutrition Act, Commodities) (CFDA 10.550)

5000

Other sources

5100 Sale of bonds
 5200 Interfund transfers In or Out
 Show as 52 plus the 2-digit fund number of the fund (Source Fund for In, Recipient Fund for Out)
 5210 Interfund Transfer to/from General Fund
 5221 Interfund Transfer to/from Student Activity Fund
 5222 Interfund Transfer to/from Management Fund
 5223 Interfund Transfer to/from Physical Plant & Equipment Levy (PPEL) Fund
 5224 Interfund Transfer to/from Public Education and Recreation Levy (PERL) Fund

5225	Interfund Transfer to/from AEA Special Education Instruction Fund
5226	Interfund Transfer to/from AEA Juvenile Home Fund
5227	Interfund Transfer to/from Support Trust Funds
5228	Interfund Transfer to/from 67.5 cent Levy Fund
5229	Interfund Transfer to/from Library Levy Fund
5230	
5231	Interfund Transfer to/from Capital Project Fund, General Obligation Bond
5232	
5233	Interfund Transfer to/from Capital Project Fund, Local Option Sales & Services Tax Fund (LOSST)
5234	
5235	
5236	
5237	
5238	
5239	
5240	Interfund Transfer to/from Debt Service Fund
5251	Interfund Transfer to/from Permanent Fund: _____
5252	
5253	
5254	
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5256	
5257	
5258	
5259	
5261	Interfund Transfer to/from School Nutrition Fund
5262	Interfund Transfer to/from Child Care Fund
5263	Interfund Transfer to/from Regular Education Preschool Fund
5264	Interfund Transfer to/from Student Construction Fund
5265	
5266	
5267	
5268	
5269	
5271	
5272	
5273	
5274	
5275	
5276	
5277	
5278	
5279	
5281	Interfund Transfer to/from Scholarship Trust Fund
5282	
5283	
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5285	
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5299	
5300	Proceeds from the disposal of real or personal property

	5400	Proceeds from Loans greater than 12 months
	5500	Proceeds from Capital Leases/Lease Purchases
	5600	Other Long-Term Debt
6000		Board Sponsored Cocurricular Activities and Athletics
	6100	Drama and Speech
	6110	Drama
	6120	Speech
	6130	Debate
	6200	Music
	6210	Vocal
	6220	Instrumental
	6500	Intramural Athletics
	6510	Basketball
	6515	Volleyball
	6600	Coeducational Athletics
	6615	Volleyball
	6640	Track
	6645	Cross Country
	6650	Tennis
	6660	Golf
	6670	Swimming
	6695	Gymnastics
	6700	Boys' Athletics
	6710	Basketball
	6715	Volleyball
	6720	Football
	6725	Soccer
	6730	Baseball
	6740	Track
	6750	Tennis
	6760	Golf
	6770	Swimming
	6780	Hockey
	6790	Wrestling
	6800	Girls' Athletics
	6810	Basketball
	6815	Volleyball
	6825	Soccer
	6835	Softball
	6840	Track
	6850	Tennis
	6860	Golf
	6870	Swimming
	6895	Gymnastics
7000		Student Clubs and Organizations
8000		District Assigned
9000		District Assigned
0000		No Project Number Assigned

OBJECT DIMENSION

(Incorporates job classification dimension.)

100	Personal Services-Salaries
100	Salaries Paid to Paraprofessional Employees (Aides, tutors, child care giver, monitor/prefect)
101	Regular Employee
102	Temporary/Substitute Employee
103	Overtime
104	Sabbatical Leave
105	Regular Assistant Employee
106	Temporary Assistant Employee
107	Overtime for Assistants
108	
109	Additional Compensation, Bonus or Incentive
110	Salaries Paid to Officials/Administrative Personnel (Superintendent, deputy, principal, deans, board officers, supervising managers)
111	Regular Employee
112	Temporary/Substitute Employee
113	Overtime
114	Sabbatical Leave
115	Regular Assistant Employee
116	Temporary Assistant Employee
117	Overtime for Assistants
118	
119	Additional Compensation, Bonus or Incentive
120	Salaries Paid to Educational Professional Employees (Teacher, curriculum specialists, counselors, librarians, media specialist, coaches & sponsors, remedial specialist, education diagnostician, behavioral management specialist)
121	Regular Employee
122	Temporary/Substitute Employee
123	Overtime
124	Sabbatical Leave
125	Regular Assistant Employee
126	Temporary Assistant Employee
127	Overtime for Assistants
128	
129	Additional Compensation, Bonus or Incentive
130	Salaries Paid to Other Professional Employees (RN/ADN, social workers, psychologists, staff accountants, staff lawyers, internal auditors, physical & occupational therapists, dentists, analysts, programmers & network administrators, architect, audiologist, dietician, engineer, negotiator, optometrist, dental hygienist, benefits specialist, interpreter/translator, nurse practitioner, ophthalmologist, personnel specialist, public information officer, planning specialist, recreational therapist, registrar, rehabilitation counselor, R & D specialist, respiratory therapist, speech therapist staff developer, statistician, transition coordinator, volunteer coordinator, work study coordinator, editor, grant writer, mediator, intervention specialist)
131	Regular Employee
132	Temporary/Substitute Employee
133	Overtime
134	Sabbatical Leave
135	Regular Assistant Employee
136	Temporary Assistant Employee
137	Overtime for Assistants
138	
139	Additional Compensation, Bonus or Incentive
140	Salaries Paid to Technical Employees (LPN, computer technicians, drafters, graphic artists, inspectors, audiometrist, media technologist, photographer, psychometrist, purchasing agent, speech language technician, crew leader/supervisor)

	141	Regular Employee
	142	Temporary/Substitute Employee
	143	Overtime
	144	Sabbatical Leave
	145	Regular Assistant Employee
	146	Temporary Assistant Employee
	147	Overtime for Assistants
	148	
	149	Additional Compensation, Bonus or Incentive
150		Salaries Paid to Office & Clerical Employees (Secretary, clerk, bookkeeper, data entry, computer operator, cashier, dispatcher, office manager, receptionist, stenographer)
	151	Regular Employee
	152	Temporary/Substitute Employee
	153	Overtime
	154	Sabbatical Leave
	155	Regular Assistant Employee
	156	Temporary Assistant Employee
	157	Overtime for Assistants
	158	Student Employee
	159	Additional Compensation, Bonus or Incentive
160		Salaries Paid to Crafts & Trades Employees (Carpenters, masons, electricians, painters, plumbers, mechanics, printers)
	161	Regular Employee
	162	Temporary/Substitute Employee
	163	Overtime
	164	Sabbatical Leave
	165	Regular Assistant Employee
	166	Temporary Assistant Employee
	167	Overtime for Assistants
	168	Student Employee
	169	Additional Compensation, Bonus or Incentive
170		Salaries Paid to Operative Employees (Bus drivers, vehicle operators)
	171	Regular Employee
	172	Temporary/Substitute Employee
	173	Overtime
	174	Sabbatical Leave
	175	Regular Assistant Employee
	176	Temporary Assistant Employee
	177	Overtime for Assistants
	178	Student Employee
	179	Additional Compensation, Bonus or Incentive
180		Salaries Paid to Laborer Employees (Groundskeepers, construction workers, freight handlers, garbage collector, gardener, parking lot attendance, vehicle washer)
	181	Regular Employee
	182	Temporary/Substitute Employee
	183	Overtime
	184	Sabbatical Leave
	185	Regular Assistant Employee
	186	Temporary Assistant Employee
	187	Overtime for Assistants
	188	Student Employee
	189	Additional Compensation, Bonus or Incentive
190		Salaries Paid to Service Worker Employees (Custodians, food service workers, child care worker, warehouse workers, crossing guards, bus monitors, security guards, police officers, facilities maintenance worker, extended day-care provider)
	191	Regular Employee
	192	Temporary/Substitute Employee
	193	Overtime

	194	Sabbatical Leave
	195	Regular Assistant Employee
	196	Temporary Assistant Employee
	197	Overtime for Assistants
	198	Student Employee
	199	Additional Compensation, Bonus or Incentive
200	Personal Services—Employee Benefits	
	210	Group Insurance
		(Employer's share of any insurance plan.)
	211	Disability Insurance
	212	
	213	Life Insurance
	214	
	215	
	216	
	217	
	218	
	219	
	220	Social Security Contributions
		(Employer's share of social security paid by the school district.)
	221	Social Security
	222	Medicare
	223	
	224	
	225	
	226	
	227	
	228	
	229	
	230	Retirement Contributions
	231	IPERS—Employer's Share
	232	
	233	
	234	
	235	Local Retirement—Employer's Share
	236	
	237	
	238	
	239	Tax Sheltered Annuities paid by Employer
	240	Tuition Reimbursement
		(Amounts reimbursed by the school district to any employee
		qualifying for tuition reimbursement on the basis of school district policy.)
	241	Tuition
	242	
	243	
	244	
	245	
	246	
	247	
	248	
	249	
	250	Unemployment Compensation
	251	
	252	
	253	
	254	
	255	
	256	
	257	
	258	
	259	
	260	Workers' Compensation

	261	
	262	
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	265	
	266	
	267	
	268	
	269	
270	Health Benefits	
	271	Employee Physicals
	272	Wellness
	273	Medical Insurance
	274	Dental Insurance
	275	Prescriptions and Prescription Insurance
	276	Vision Insurance
	277	
	278	
	279	
280.	On-Behalf Payments	
	281	
	282	
	283	
	284	
	285	
	286	
	287	
	288	
	289	
290	Other Employee Benefits	
	(Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid parking, individual dues, CDL, clothing allowance, etc.)	
	291	Commercial Driver's License (CDL) paid by district
	292	Clothing Allowance
	293	Moving Expenses/Allowance
	294	Staff Dues and Fees
	295	
	296	
	297	
	298	
	299	
300	Purchased Professional and Technical Services not from another AEA or LEA	
	310	Official/Administrative
	311	
	312	
	313	
	314	
	315	
	320	Professional-Educational Services
	321	
	322	Professional
	323	Instructional
	324	Consultative
	325	Assessment
	326	
	327	
	328	
	329	
330	Professional Employee Training and Development Services	
	331	Staff Workshop & Conference Registration Fees
	332	Contracted training provider

	333	
	334	
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	338	
	339	
340	Other Professional	
	341	Auditor/accountant
	342	Lawyer/negotiation specialist
	343	Architect
	344	Systems analysts
	345	
	346	Drug Testing
	347	Doctor, Dentist, Other Medical Professionals
	348	
	349	
350	Technical Services	
	351	Data Processing and Coding Services
	352	Film Processing
	353	Graphic Arts
	354	Purchasing & Warehousing Services
	355	
	356	
	357	
	358	
	359	Other Technical Services
360		
	361	
	362	
370		
	371	
	372	
380		
	381	
	382	
390		
	391	
	392	
400	Purchased Property Services	
410	Utility Services	
	411	Water/Sewer
	412	
	413	
	414	
	415	
420	Cleaning Services	
	421	Disposal
	422	Snow Plowing
	423	Custodial
	424	Lawn Care
	425	Pest Control
	426	
	427	
	428	
	429	
430	Repair and Maintenance Services	
	431	Technology-related
	432	Building
	433	Equipment
	434	Vehicle
	435	Grounds

	436	Bus Inspection Fees
	437	
	438	
	439	
440		Rentals
	441	Rental of Land and Buildings
	442	Rental of Equipment and Vehicles
	443	Rental of Computers and related technology equipment
	444	
	445	
450		Construction Services
	451	
	452	
460		
	461	
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	471	
	472	
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	481	
	482	
490		Other Purchased Property Services
	491	
	492	
	493	
	494	
	495	
500		Other Purchased Services
510		Student Transportation Services
	511	Student Transportation Purchased from an LEA/AEA Within the State
	512	Student Transportation Purchased from an LEA Outside the State
	513	
	514	
	515	Private Contractor
	516	Parent
	517	Individual other than Parent
	518	
	519	Student Transportation Purchased from Other Sources
520		Insurance, Other than Employee Benefits
	521	Building/Property Insurance (generally function 2600)
	522	Auto/Bus Insurance (generally function 2700)
	523	Fuel Spill & Cleanup Liability Insurance (generally function 2700)
	524	General Liability (generally function 2600)
	525	Professional Liability (generally function 2310)
	526	Errors and Omissions (generally function 2310)
	527	Transportation Facility Insurance (generally function 2600)
	528	
	529	Other Insurance
530		Communications
	531	Postage/express delivery services & couriers
	532	Telephone/voice mail
	533	Telegraph/FAX
	534	Data Processing Communication
	535	Data Communication with User Agencies
	536	Computer-based Communications/Internet
	537	Video communications, satellite & cable
	538	
	539	
540		Advertising and Publishing
	541	Television
	542	Radio

	543	Newspaper
	544	Periodicals
	545	
	546	
	547	
	548	
	549	
550		Printing and Binding
	551	
	552	
560		Tuition
	561	To Other LEAs Within the State except shared or open enrolled
	562	To Other LEA's Outside the State
	563	To Private Sources
	564	To AEAs Within the State
	565	To Community Colleges
	566	To Colleges/Universities
	567	Open Enrollment to LEAs within the State
	568	Shared Contracts with Iowa LEAs/AEAs
	569	Other tuition, including to charter schools or voucher payments
570		Food Service Management
	571	
	572	
	573	
	574	
	575	Meeting Expenses/Services
580		Travel
	581	In Area
	582	In State
	583	Out of State
	584	
	585	
590		Inter-educational, Inter-agency Purchased Services
	591	Shared Contracts with another LEA/AEA
	592	Services Purchased from an LEA Within the State
	593	Services Purchased from Another LEA Outside the State
	594	Services Purchased from an AEA Within the State
	595	
	596	
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	599	
600		Supplies
610		General Supplies
	611	Office
	612	Instructional
	613	Professional
	614	Data Processing
	615	General Software
	616	
	617	Building Construction Supplies
	618	
	619	Resale inventory consumed
620		Energy
	621	Natural Gas
	622	Electricity
	623	Bottled Gas
	624	Oil
	625	Coal
	626	Gasoline
	627	Diesel
	628	Steam

	629	Other; can use as contra account for gas tax refunds in same fiscal year
630		Food for Food Service Program
	631	
	632	
	633	
	634	
	635	
	636	
	637	
	638	
	639	Commodities Consumed
640		Books and Periodicals
	641	Textbooks
	642	Consumable Workbooks
	643	Library books
	644	Periodicals
	645	Textbook substitutes other than software
	646	
	647	Reference and Research Materials
	648	
	649	Reading is Fundamental (RIF) books
650		Technology-related Supplies
	651	Textbook substitutes
	652	Technology-related software
	653	
	654	
	655	
660		Audio-Visual Media
	661	Films
	662	Optical Media (CD ROM, Videodisks)
	663	Video Tapes
	664	Slides
	665	
	666	
	667	
	668	
	669	Other Media
670		Transportation Supplies
	671	Grease, Oil, Lubricants, Additives & Coolants
	672	Tires & Tubes
	673	Parts
	674	
	675	
	676	
	677	
	678	
	679	
680		Repair and Maintenance Supplies other than Transportation
	681	Lubricants
	682	Parts
	683	Maintenance Supplies
	684	Cleaning Products
	685	
	686	
	687	
	688	
	689	
690		AEA Media Collections
	691	Books
	692	Periodicals
	693	Reference and Research Materials
	694	Films

	695	Video Tapes
	696	Optical Media (CD ROM, Videodisks)
	697	Computer Software
	698	
	699	Other Media
700	Property	
	710	Land and [Purchased] Land Improvements (governmental funds only)
	711	
	712	
	720	Existing Buildings (governmental funds only)
	721	
	722	
	730	Equipment (governmental funds only)
	731	Machinery
	732	Vehicles
	733	Furniture and Fixtures
	734	Technology-related Hardware
	735	
	736	Two-way radio
	737	
	738	
	739	Other Equipment
	740	Infrastructure
	750	Works of Art & Historical Treasures
	760	
	770	
	780	
	790	Depreciation
	791	
	792	
800	Debt Service and Miscellaneous Objects	
	810	Dues and Fees
	811	Staff Dues
	812	Institution Dues
	813	Institution Fees
	814	
	815	Student Entry Fees
	820	Judgments Against the LEA/AEA resulting from court decisions
	830	Debt-related expenditures/expenses
	831	Redemption of principal
	832	Interest
	833	Amortization of bond/l-t note issuance and other debt-related costs
	834	Amortization of discounts on issuance of bonds/l-t notes
	835	
	840	Contingency (for budgeting purposes only)
	850	Fines and Penalties
	860	
	870	
	880	Taxes and Assessments
	890	Miscellaneous Expenditures
	891	Refund of Prior Year Revenues
	892	
	893	
	894	
	895	
	896	
	897	
	898	
	899	
900	Other Items	
	910	Fund Transfers Out
	920	Payments to Escrow Agents for Defeasance of Debt

930	Net Decreases in the Fair Value of Investments
931	Realized losses on investments
932	Unrealized losses on investments
940	Losses on the sale of capital assets (Proprietary & Fiduciary Funds only)
950	Intrafund Transfers, Indirect Costs
955	Medicaid Program Intrafund Transfers
960	Flowthrough Payments to Other Agencies
961	AEA Flow through (LEA use only)
962	IDEA Flow through (AEA use only)
963	Success 4 Flow through (AEA use only)
970	Special Items
971	Reorganization Settlements
980	Extraordinary Items
990	Downward adjustments to beginning fund balance

